la Sainte-Chapelle, a la seconde boutique, a l'enseigne du Voyageur. 175* 114 /127/

naivete, the work /111/ does not have the ring of sincerity which constitutes the merit of the Dutch account. It was probably written from the reminiscences of Father J. M. Leria (1) and is of value

1. Father Giovanni-Maria Leria, a Piedmontese Jesuit, left Cambodia in April 1642 accompanied by some Cochinchinese neophytes with a caravan of Laotian traders who were returning to their country. He remained in Laos for five years "despite the opposition and the intrigues of the bonzes" and did not leave Vientiane until December 2, 1647. (Cf. Fr. Garnier, 1871, and Father Alex. de Rhodes, 1651.)

only as a document at second hand. It will nevertheless be of some interest to extract the following passages:

"In the East it (the kingdom of the 'Langiens') has the kingdom of Tonkin which stretches to the southwest towards Cochinchina, and further to the South that of Cambodia; in the southwest and the west the kingdom of Pegou; and in the north that of Ava and the province called U or Lu (2), and still further again to the north as 131 175*

2. See below, p. 176, note 1.

far as the frontiers which limit it in this direction, where there are certain peoples who are called Gnai. . . .

"Because of its fertility and because the things necessary to life are found there in abundance, the kingdom is so heavily populated that only a little while ago in the census which was taken of persons who were /112/ judged fit to serve the king at war and to bear arms, 500,000 were counted, not including the old people who are so numerous and so rubust that even of those who are a hundred years old a very large army might be formed for the defense of the kingdom if the need should arise. . . 421 433 161

"The chief city and the one in which the king ordinarily stays is situated in the middle of the kingdom, eighteen degrees toward our Arctic pole, and is called Langione. It has good moats and extremely high walls on one side, and on the other the great river to defend it against the undertakings of enemies. . . . The royal palace, the structure and symmetry of which are admirable, can 633 174 344

it possible to draw up the tax rolls for the following year.

A head tax is owed by every able-bodied man between the ages of eighteen and sixty, except for bonzes, pagoda servants, the native authorities, men who have served for four years in the civil guard, militiamen on active duty, invalids and liberated slaves.

There are four categories of registered persons:

1. Those of the great Thai race, who pay five francs and also owe twenty days of service in kind in Upper Laos, and ten in Lower Laos. This service may be redeemed upon payment of five francs;

2. Those of the other races such as Khas, Meos, Yaos, etc., who pay 2.50 francs and owe ten days of service in kind, redeemable for 2.50 francs;

3. The Annamites, who pay a head tax of five francs and do not owe any service in kind;

4. Foreign Orientals, who pay a head tax of 12.50 francs per year and do not owe any statute labor. If they are merchants, they pay a license fee of five francs per shop.

[500] B. Indirect taxes

The indirect taxes include:

1. Travel permits and passports;
2. Permits for weapons;
3. Administrative fines;
4. Local taxes levied on products and animals exported from Laos.

For travel permits, Laotians pay a fixed fee of 0.50 franc per person and per permit. Foreign Orientals pay 1.875 francs for a permit which is good for three months.

Permits for weapons occasion the collection of a tax of 1.50 francs. Annual renewal of the permit is obligatory, and costs 0.75 franc.

There are as yet no taxes on land in Laos. It would have been extremely difficult, if not impossible, to levy such a tax in view of the present state of the country, which has no land registry, and with the system of property (1) such as it exists at present.

(1) "As regards public domain, we have maintained the custom which is consecrated by the local laws and usages. By virtue of these usages and these laws, the State is sole proprietor of the land and everything under it, without any exception, no matter how it is being exploited or what establishments have been made there,